

LOE - CAB

• NOTE:

In accordance with PCAOB Auditing Standard No. 18, we are required to communicate to the audit committee all related party transactions identified through audit or review procedures that are not identified by management. This standard is effective for audits and interim reviews of fiscal years beginning after December 15, 2014. Any related party transactions discovered through the audit or review procedures that are not included in this worksheet will be disclosed in the AS 16 letter that we provide to the audit committee.2222

• NH1

Related parties are defined as: affiliates of the company, entities for which investments are accounted for by the equity method, trusts for the benefit of employees, principal owners, management, members of the Board, members of immediate families of principal owners or management, other parties with which the company may deal with if one party controls or can significantly influence management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests, 10% ownership, etc.

• NH2

Transactions with related parties may not be conducted on terms equivalent to those prevailing in arm's-length transactions (e.g. a company may receive services from a related party without cost).

• NH3

Please list below all related parties of the company for which transactions occurred during the period under audit or review.

Name	Nature of Relationship	Description and
Dollar Amount(s) of Transaction(s)	W/P Ref/Comments	

• NH4

We understand that you are required under PCAOB Auditing Standard No. 18 to communicate all related party transactions that were not identified by our completion of this worksheet to our Audit Committee and/or Board of Directors. The above list is complete and accurate.